

		FOR OHF USE					

LL1

2004  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2004)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I.

IDPH Facility ID Number:

0022111

Facility Name:

Glen Oaks Nursing and Rehabilitation Centre

Address:

270 Skokie Highway

Northbrook

60062

Number

City

Zip Code

County:

Cook

Telephone Number:

(847) 498-9320

Fax #

(847) 498-2990

IDPA ID Number:

362847148001

Date of Initial License for Current Owners:

12/01/1975

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

Corporation

X

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:

Name: Charles J. Fischer

Telephone Number: (312) 384-6000

Please send copies of any audit adjustments to address above.

II.

CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)

(Type or Print Name)

(Title)

Paid Preparer

(Print Name and Title)

(Firm Name & Address)

(Telephone)

SEE ACCOUNTANTS' COMPILATION REPORT

Altschuler, Melvoin and Glasser LLP

One S. Wacker Drive, Suite 800, Chicago IL 60606-3392

(312) 384-6000

Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE  
ILLINOIS DEPARTMENT OF PUBLIC AID  
201 S. Grand Avenue East  
Springfield, IL 62763-0001  
Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

#	0022111	Report Period Beginning:	1/01/2004	Ending:	12/31/2004
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**D. How many bed-hold days during this year were paid by Public Aid?**

0

None

**Yes**

**YES**

NO

**YES**

NO

X

**Date started**

12/01/75

**YES**

X

**Date**

**NO**

**YES**

X

NO

**If YES, enter number**

of beds certified

150

---

**and days of care provided**

## Mutual of Omaha

**MODIFIED**

X

**CASH\***

113

**CASH\***

11

**YES**

11

**NO**

**Tax Year:** 10/31/04

**10/31/04**

**Fiscal Year:**

**12/31/04**

\* All facilities other than governmental must report on the accrual basis.

## COMPILATION REPORT

N/A

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	15,635	810	9,031	25,476	8
9	SNF/PED					9
10	ICF	75,275	1,798	1,080	78,153	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	90,910	2,608	10,111	103,629	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 95.01%

**95.01%**

**SEE ACCOUNTANTS' COMPILATION REPORT**

STATE OF ILLINOIS

Page 3

Facility Name & ID Number		Glen Oaks Nursing and Rehabilitation Centre				#	0022111	Report Period Beginning:		1/01/2004		Ending:	12/31/2004
V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)													
	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY			
		Salary/Wage	Supplies	Other	Total					9	10		
	A. General Services	1	2	3	4	5	6	7	8				
1	Dietary	404,595	84,289	4,990	493,874		493,874		493,874			1	
2	Food Purchase		597,228		597,228	(23,900)	573,328	(7,101)	566,227			2	
3	Housekeeping	269,314	96,693		366,007		366,007		366,007			3	
4	Laundry	113,137	11,541	24,234	148,912		148,912		148,912			4	
5	Heat and Other Utilities			199,729	199,729		199,729	8,337	208,066			5	
6	Maintenance	128,482	32,290	77,852	238,624		238,624	16,444	255,068			6	
7	Other (specify):* Allocated Employee Benefits							839	839			7	
8	TOTAL General Services	915,528	822,041	306,805	2,044,374	(23,900)	2,020,474	18,519	2,038,993			8	
	B. Health Care and Programs												
9	Medical Director			18,000	18,000		18,000		18,000			9	
10	Nursing and Medical Records	2,917,535	363,792	3,210	3,284,537		3,284,537	(77,121)	3,207,416			10	
10a	Therapy		972	182,790	183,762		183,762	(78,706)	105,056			10a	
11	Activities	68,036	9,025	2,208	79,269		79,269		79,269			11	
12	Social Services	148,258		3,838	152,096		152,096		152,096			12	
13	Nurse Aide Training					600	600		600			13	
14	Program Transportation			1,340	1,340		1,340		1,340			14	
15	Other (specify):* Allocated Employee Benefits							10,608	10,608			15	
16	TOTAL Health Care and Programs	3,133,829	373,789	211,386	3,719,004	600	3,719,604	(145,219)	3,574,385			16	
	C. General Administration												
17	Administrative	152,974		768,000	920,974		920,974	(659,832)	261,142			17	
18	Directors Fees											18	
19	Professional Services			79,461	79,461		79,461	19,040	98,501			19	
20	Dues, Fees, Subscriptions & Promotions			48,191	48,191	261	48,452	4,712	53,164			20	
21	Clerical & General Office Expenses	177,428	74,090	31,462	282,980	(261)	282,719	495,136	777,855			21	
22	Employee Benefits & Payroll Taxes			701,999	701,999	23,900	725,899		725,899			22	
23	Inservice Training & Education			3,860	3,860	(600)	3,260	705	3,965			23	
24	Travel and Seminar											24	
25	Other Admin. Staff Transportation			16,893	16,893	(6,211)	10,682	5,777	16,459			25	
26	Insurance-Prop.Liab.Malpractice			128,090	128,090		128,090	3,544	131,634			26	
27	Other (specify):* Allocated Employee Benefits							83,544	83,544			27	
28	TOTAL General Administration	330,402	74,090	1,777,956	2,182,448	17,089	2,199,537	(47,374)	2,152,163			28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,379,759	1,269,920	2,296,147	7,945,826	(6,211)	7,939,615	(174,074)	7,765,541			29	

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.
SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			170,389	170,389		170,389	143,800	314,189			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,823	2,823		2,823	370,928	373,751			32
33	Real Estate Taxes							345,485	345,485			33
34	Rent-Facility & Grounds			2,287,973	2,287,973		2,287,973	(2,287,973)				34
35	Rent-Equipment & Vehicles			10,162	10,162	6,211	16,373	14,218	30,591			35
36	Other (specify):*											36
37	TOTAL Ownership			2,471,347	2,471,347	6,211	2,477,558	(1,413,542)	1,064,016			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		330,509	12,096	342,605		342,605		342,605			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			163,152	163,152		163,152		163,152			42
43	Other (specify):* Non-Allowable			79,843	79,843		79,843	(79,843)				43
44	TOTAL Special Cost Centers		330,509	255,091	585,600		585,600	(79,843)	505,757			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,379,759	1,600,429	5,022,585	11,002,773		11,002,773	(1,667,459)	9,335,314			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(47,373)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,019)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(22,365)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(33,807)	43		24
25	Fund Raising, Advertising and Promotional	(375)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(20,000)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,833)	43		28
29	Other-Attach Schedule See Attached Schedule F:	(88,743)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (215,515)		\$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,451,944)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,451,944)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (1,667,459)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		67,438	Ln39,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 67,438		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS			Page 5A	
Glen Oaks Nursing and Rehabilitation Centre				
ID#		0022111		
Report Period Beginning:		1/01/2004		
Ending:		12/31/2004		
NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt. Co. medical supplies "A" to cost	\$ (61,174)	10	1
2	Adjust Mgt. Co. medical supplies "other" to cost	(15,947)	10	2
3	Adjust Mgt. Co. food to cost	(7,103)	2	3
4	Non-allowable professional fees	(8,195)	19	4
5	Non-allowable patient clothing	(444)	43	5
6	Amortization of 2004 deferred maintenance	4,195	6	6
7	Non-allowable auto expense - marketing	(75)	25	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(88,743)		49







VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Elston Nursing & Rehabilitation Centre,Ltd.	Chicago			
		GlenShire Nursing & Rehabilitation Centre,Ltd.	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V			\$			\$	\$	1
2	V		From Page 6A	768,000	Glen Health and Home Management, Inc.	A	791,583	23,583	2
3	V								3
4	V		From Page 6B	2,287,973	Glen Oaks Real Estate and Development, L.L.C.	B	856,551	(1,431,422)	4
5	V								5
6	V		From Page 6C	182,790	Therapy Masters, Inc.	C	138,685	(44,105)	6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A - Sidney Glenner - 100.00 % through attribution				9
10	V				B - Sidney Glenner - 60.00 % (constructively)				10
11	V				C - Sidney Glenner - 60.00 % Barry Ray - 40.00 %				11
12	V								12
13	V								13
14	Total			\$ 3,238,763			\$ 1,786,819	\$ * (1,451,944)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 768,000	Glen Health and Home Management, Inc.	A	\$	(768,000)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	8,337	8,337	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,859	6,859	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	27,148	27,148	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,221	1,221	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	48,083	48,083	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	83,851	83,851	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	298	298	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	5,454	5,454	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,544	3,544	24
25	V	32	Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	123	123	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	33,834	33,834	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	1,645	1,645	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	15,372	15,372	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	14,218	14,218	29
30	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	5,390	5,390	30
31	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	108,168	108,168	31
32	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	428,038	428,038	32
33	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(83,851)	(83,851)	33
34	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	839	839	34
35	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	16,745	16,745	35
36	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	66,267	66,267	36
37	V								37
38	V								38
39	Total			\$ 768,000			\$ 791,583	\$ * 23,583	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ X

 YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Bond Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 2,500	\$ 2,500	15
16	V	32	Letter of Credit Fees		Glen Oaks Real Estate and Development, L.L.C.	B	7,846	7,846	16
17	V	30	Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	109,905	109,905	17
18	V	32	Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	405,623	405,623	18
19	V	32	Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(7,112)	(7,112)	19
20	V	32	Amortization of Mortgage Costs		Glen Oaks Real Estate and Development, L.L.C.	B	7,676	7,676	20
21	V	33	Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	330,113	330,113	21
22	V	34	Rental Income	2,287,973	Glen Oaks Real Estate and Development, L.L.C.	B		(2,287,973)	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,287,973			\$ 856,551	\$ * (1,431,422)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 182,790	Therapy Masters, Inc	C	\$ 104,084	\$ (78,706)	15
16	V	19	Professional Fees		Therapy Masters, Inc	C	87	87	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc	C	3,491	3,491	17
18	V	21	Clerical		Therapy Masters, Inc	C	13,392	13,392	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc	C	11,140	11,140	19
20	V	23	Training and Education		Therapy Masters, Inc	C	407	407	20
21	V	25	Auto Expenses		Therapy Masters, Inc	C	398	398	21
22	V	30	Depreciation		Therapy Masters, Inc	C	61	61	22
23	V	2	Food Purchase		Therapy Masters, Inc	C	2	2	23
24	V	21	Clerical Salaries		Therapy Masters, Inc	C	5,623	5,623	24
25	V	22	Employee Benefits		Therapy Masters, Inc	C	(11,140)	(11,140)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc	C	10,608	10,608	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc	C	532	532	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 182,790			\$ 138,685	\$ * (44,105)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1	2	3	4	5	6		7		8	
					Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
	Name	Title	Function	Ownership Interest		Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	125,733	13	22.00 %	Salary	\$ 43,267	Ln 17, Col 7	1
2	David Glenner	Vice President	Administrative	0.00 %	62,867	9	23.00 %	Salary	21,634	Ln 17, Col 7	2
3	Barry Ray	Vice President	Administrative	0.00 %	125,733	9	23.00 %	Salary	43,267	Ln 17, Col 7	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 108,168		13

**\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.**

**\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION**

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number      Glen Oaks Nursing and Rehabilitation Centre      #      0022111      Report Period Beginning:      1/01/2004      Ending:      2/31/2004

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☒      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization      Glen Health and Home Management, Inc.  
Street Address      5454 West Fargo Avenue  
City / State / Zip Code      Skokie, IL 60077  
Phone Number      ( 847) 674-5454  
Fax Number      ( 847) 674-8311

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	404,769	5	\$ 32,563	\$	103,629	\$ 8,337	1
2	6	Repairs and Maintenance	Resident Days	404,769	5	26,790		103,629	6,859	2
3	19	Professional Fees	Resident Days	404,769	5	106,038		103,629	27,148	3
4	20	License,Permits and Inspection	Resident Days	404,769	5	4,769		103,629	1,221	4
5	21	Clerical	Resident Days	404,769	5	187,811		103,629	48,083	5
6	22	Employee Benefits and Payroll	Resident Days	404,769	5	327,518		103,629	83,851	6
7	23	Training and Education	Resident Days	404,769	5	1,165		103,629	298	7
8	25	Auto Expenses	Resident Days	404,769	5	21,304		103,629	5,454	8
9	26	Insurance	Resident Days	404,769	5	13,843		103,629	3,544	9
10	32	Amortization of Mortgage Cost	Resident Days	404,769	5	481		103,629	123	10
11	30	Depreciation	Resident Days	404,769	5	132,155		103,629	33,834	11
12	32	Interest	Resident Days	404,769	5	6,426		103,629	1,645	12
13	33	Real Estate Taxes	Resident Days	404,769	5	60,043		103,629	15,372	13
14	35	Equipment and Vehicle Rental	Resident Days	404,769	5	55,533		103,629	14,218	14
15	6	Janitorial Salaries	Resident Days	404,769	5	21,053	21,053	103,629	5,390	15
16	17	Officer's Salaries	Resident Days	404,769	5	422,500	422,500	103,629	108,168	16
17	21	Administrative Salaries	Resident Days	404,769	5	1,671,893	1,671,893	103,629	428,038	17
18	22	Employee Benefits	Payroll						(83,851)	18
19	7	Employee Benefits - Janitorial	Payroll						839	19
20	27	Employee Benefits - Officer's	Payroll						16,745	20
21	27	Employee Benefits - Admin	Payroll						66,267	21
22										22
23										23
24										24
25	TOTALS					\$ 3,091,885	\$ 2,115,446		\$ 791,583	25

SEE ACCOUNTANTS' COMPILATION REPORT

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Bank One, N.A.		X	Mortgage	\$500,000annual	12/16/96	\$ 9,200,000	\$ 5,200,000	12/01/2011	0.0550	\$ 415,968	1
2	Bank One, N.A.		X	Amortization of mortgage costs							7,676	2
3	MB Financial		X	Finance equipment purchase	\$1,329.98	12/22/03	76,730	72,308	12/22/2008	0.0400	2,823	3
4							Mortgage interest allocated from Management Co:				1,769	4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				\$1,329.98		\$ 9,276,730	\$ 5,272,308			\$ 428,236	9
	B. Non-Facility Related*											
10									Interest Income Offset:		(54,485)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (54,485)	14
15	TOTALS (line 9+line14)						\$ 9,276,730	\$ 5,272,308			\$ 373,751	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.	\$	N/A	Line #	N/A

**\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.) SEE ACCOUNTANTS**

**SEE ACCOUNTANTS' COMPILATION REPORT**

**\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)**

B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2003 report.		\$	323,000	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	322,113	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(887)	3	
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	331,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	330,113	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1999	312,804	8	
		2000	303,160	9	
		2001	326,142	10	
		2002	314,693	11	
		2003	322,113	12	
See Attached Schedule G For Calculation Of 2004 Real Estate Tax Accrual.		13	FROM R. E. TAX STATEMENT FOR 2003	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- NOTES:
1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.



IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Oaks Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0022111

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-4580 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 04-02-202-033-0000	270 Skokie Highway, Northbrook IL	\$ 77,221.88	\$ 77,221.88
2. 04-02-202-038-0000	270 Skokie Highway, Northbrook IL	\$ 244,890.76	\$ 244,890.76
3. See attached schedule for home office allocation		\$ 60,043.00	\$ 15,372.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 382,155.64	\$ 337,484.64

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

A. Square Feet:

72,000

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

Three

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1		2		3		4	
	Use		Square Feet		Year Acquired		Cost	
1	Patient Care		98,518		1985		\$ 345,000	
2	Allocated from Management Company:						\$ 18,807	
3	TOTALS		98,518				\$ 363,807	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number    Glen Oaks Nursing and Rehabilitation Centre    #    0022111    Report Period Beginning:    1/01/2004    Ending:    12/31/2004

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	298		1985		\$ 3,587,393	\$	30	\$ 119,580	\$ 119,580	\$ 2,391,598	4
5											5
6	Alloc from				400,981			10,521	10,521		6
7	Mgt Comp										7
8	ScheduleJ										8
	Improvement Type**										
9	Leasehold Improvements		1980		7,274		65 months			7,274	9
10	Leasehold Improvements		1981		4,127		35 months			4,127	10
11	Sprinkler		1981		15,769		25			15,769	11
12	Ceiling - dining room		1982		3,621		10			3,621	12
13	Masonry - building		1982		15,200		10			15,200	13
14	Generator fixture		1982		7,967		10			7,967	14
15	Roofing		1983		28,000		10			28,000	15
16	Parking lot		1983		4,632		15			4,632	16
17	Painting		1983		14,000		5			14,000	17
18	Air-conditioner		1983		3,033		10			3,033	18
19	Leasehold Improvements		1984		40,296		10			40,296	19
20	Building Improvements		1985		28,578		10			28,578	20
21	Building Improvements		1986		14,578		10			14,578	21
22	Building Improvements		1987		7,225		10			7,225	22
23	Painting and decorating		1985		11,028		3			11,028	23
24	Sprinkler		1987		117,905		26	4,535	4,535	77,850	24
25	Building Improvements		1988		37,503		10			37,503	25
26	Building Improvements		1989		52,259		10			52,259	26
27	Building Improvements		1990		17,633		10			17,633	27
28	Building Improvements		1990		2,100		10			2,100	28
29	Building Improvements		1991		8,500		10			8,500	29
30	Building Improvements		1991		2,322		10			2,322	30
31	Building Improvements		1992		371,526		10			371,526	31
32	Building Improvements		1993		21,620		10			21,620	32
33	Building Improvements		1993		9,267		10			9,267	33
34	Building Improvements		1993		151,464		10			151,464	34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**See Page 12A, Line 70 for total**

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Leasehold Improvements	1994	\$ 118,383	\$ 11,838	10	\$ 11,838		\$ 126,024	37
38	Building Improvements	1995	20,792	2,079	10	2,079		20,098	38
39	New closets in rooms 150 and 180	1995	2,600	260	10	260		2,253	39
40	New 200 amp and 50 amp lines to activity room	1996	4,900	490	10	490		4,247	40
41	Construct office room in basement	1996	1,650	165	10	165		1,432	41
42	Roofing work	1996	95,112	9,511	10	9,511		82,428	42
43	Overbed tables	1997	3,537	354	10	354		2,714	43
44	Sprinklers	1997	8,367	837	10	837		6,417	44
45	Exiss observation system	1997	975	97	10	97		744	45
46	Fence post and rail	1997	1,885	188	10	188		1,441	46
47	Exhaust fan and stove	1997	8,143	814	10	814		6,242	47
48	Brick floor	1997	7,707	771	10	771		5,911	48
49	Wiring for telephones	1997	1,832	183	10	183		1,404	49
50	Fire alarm	1997	16,271	1,627	10	1,627		12,474	50
51	Piping	1997	821	82	10	82		629	51
52	Emergency lighting fixtures	1997	3,000	300	10	300		2,300	52
53	Wiring for exhaust fan	1997	1,610	161	10	161		1,235	53
54	Replacement door	1997	1,445	145	10	145		1,111	54
55	Therapy room	1997	6,116	612	10	612		4,692	55
56	Concrete	1997	895	90	10	90		690	56
57	Remodeling of physical and occupational therapy rooms	1997	268,920	26,892	10	26,892		206,172	57
58	Flooring	1997	585	58	10	58		445	58
59	Handrails: corner and bumper guards	1997	11,954	1,195	10	1,195		7,968	59
60	Fire alarm system improvements	1997	3,450	345	10	345		2,300	60
61	Ceiling tile	1997	3,985	398	10	398		2,655	61
62	New walls - therapy room	1997	2,982	298	10	298		1,987	62
63	Signs	1997	1,713	171	10	171		1,141	63
64	Electric service	1997	1,700	170	10	170		1,133	64
65	Chain link fence	1997	3,100	310	10	310		2,067	65
66	Dining room ceiling	1997	2,000	200	10	200		1,333	66
67	Balance air conditioner system	1997	24,290	2,429	10	2,429		16,193	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,616,521	\$ 63,070		\$ 197,706	\$ 134,636	\$ 3,876,850	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,616,521	\$ 63,070		\$ 197,706	\$ 134,636	\$ 3,876,850	1
2	Video monitoring system	1997	1,932	193	10	193		1,287	2
3	Electric service	1998	3,250	325	10	325		2,167	3
4	Fire alarm system improvements	1998	2,625	263	10	263		1,752	4
5	Floor tiles	1998	3,598	360	10	360		2,400	5
6	Electrical work: install outlets, amp feeders	1999	16,737	1,674	10	1,674		9,485	6
7	Aquarium	1999	10,500	1,050	10	1,050		5,950	7
8	Hot water tanks	1999	5,132	513	10	513		2,908	8
9	Ceiling tiles	1999	2,689	269	10	269		1,524	9
10	Fabrication of 211 sleeves for fire dampers	1999	2,532	253	10	253		1,434	10
11	Two gold chandeliers	1999	4,193	419	10	419		2,375	11
12	Fire dampers installation	1999	5,083	508	10	508		2,879	12
13	Fire dampers installation	1999	1,641	164	10	164		930	13
14	Install new gas valves & gaskets on boiler	1999	4,173	417	10	417		2,120	14
15	Install new motor in water heater	1999	2,397	240	10	240		1,320	15
16	Install security cameras	1999	3,109	311	10	311		1,581	16
17	Furnish, wire & install lights in the main dining room	2000	2,640	264	10	264		1,188	17
18	Install 2 fan coils, water piping, drain & insulation	2000	4,300	430	10	430		1,935	18
19	Install new chiller	2000	1,925	192	10	192		864	19
20	Install handrails, wall bumpers & rubber cove base	2000	14,570	1,457	10	1,457		6,557	20
21	Install handrails, wall bumpers & rubber cove base	2000	5,904	590	10	590		2,655	21
22	Install corner guards	2000	1,616	162	10	162		729	22
23	Vinyl tiles & rubber cove base	2000	1,875	187	10	187		842	23
24	Electrical work	2000	30,000	3,000	10	3,000		13,500	24
25	Install metal partition walls with drywall	2000	3,280	328	10	328		1,476	25
26	Generator installation	2000	3,610	361	10	361		1,624	26
27	Relaminate bedside units and closet doors	2000	3,200	320	10	320		1,440	27
28	Install 6 circuits for new dialysis room	2000	3,485	348	10	348		1,567	28
29	Electrical project	2001	32,903	3,290	10	3,290		11,515	29
30	2 dura glide 3000 single door packages	2001	11,408	1,140	10	1,140		3,990	30
31	Nurses station with solid surface counter tops	2001	9,180	918	10	918		3,213	31
32	78 custom built-in wardrobes with sliding doors	2001	13,650	1,365	10	1,365		4,777	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,829,658	\$ 84,381		\$ 219,017	\$ 134,636	\$ 3,974,834	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,829,658	\$ 84,381		\$ 219,017	\$ 134,636	\$ 3,974,834	1
2	Elevator shaft exterior brick	2001	11,980	1,198	10	1,198		4,193	2
3	Remove lobby wall and install ceiling	2001	12,508	1,251	10	1,251		4,378	3
4	New ceiling and lighting project	2001	14,758	1,476	10	1,476		5,166	4
5	82 custom built-in wardrobes with sliding doors	2001	18,749	1,875	10	1,875		6,562	5
6	Carpeting	2001	3,589	359	10	359		1,256	6
7	Wallcovering installation and painting project	2001	5,181	518	10	518		1,813	7
8	Concrete repairs on handicap and delivery ramp	2001	3,600	360	10	360		1,260	8
9	Tuckpointing	2001	2,500	250	10	250		875	9
10	Paneling	2001	5,756	576	10	576		2,016	10
11	Nurses station with doors, counters and hanging chart units	2001	10,695	1,070	10	1,070		3,745	11
12	Installation of wallcovering	2002	2,380	238	10	238		595	12
13	Cooling tower	2002	6,950	695	10	695		1,738	13
14	Wallcovering border	2002	4,034	403	10	403		1,008	14
15	Installation of cooling tower	2002	46,000	4,600	10	4,600		11,500	15
16	Installation of hydraulic pump unit	2002	6,200	620	10	620		1,550	16
17	Econocare project	2002	14,000	1,400	10	1,400		3,500	17
18	Insurance claim refund	2002	(7,118)	(712)	10	(712)		(1,780)	18
19	Painting project	2002	4,750	475	10	475		1,188	19
20	Installation of wood blinds	2003	2,140	214	10	214		321	20
21	Air conditioning compressor	2003	7,617	762	10	762		1,143	21
22	Insurance claim refund - compressor	2003	(6,367)	(637)	10	(637)		(955)	22
23	Furnish and install one new hydraulic tank unit	2003	8,400	840	10	840		1,260	23
24	Parking lot paving project	2003	76,765	7,677	10	7,677		11,515	24
25	Center roof section reroofing project	2003	4,200	420	10	420		630	25
26	Remove and install new ceilings, install ceramic tile	2003	16,559	1,656	10	1,656		2,484	26
27	Center roof section reroofing project	2002	2,100	210	10	210		525	27
28	Installation of custom built wardrobes	2003	25,830	2,583	10	2,583		3,874	28
29	Installation of cove base, vinyl tiles and wallcovering	2002	35,098	3,510	10	3,510		8,775	29
30	Relocate water meter and install RPZ for plumbing project	2004	16,066	803	10	803		803	30
31	Furnish and install smoke detectors by doors	2004	8,490	425	10	425		425	31
32	Furnish and install glass for windows	2004	1,980	99	10	99		99	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,195,048	\$ 119,595		\$ 254,231	\$ 134,636	\$ 4,056,296	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,195,048	\$ 119,595		\$ 254,231	\$ 134,636	\$ 4,056,296	1
2	Provide and install delay lock & keypads,relocate kill switch	2004	1,762	88	10	88		88	2
3	Furnish and install new door detector on elevator door	2004	2,115	106	10	106		106	3
4	Wiring for cameras and quad installation	2004	1,574	79	10	79		79	4
5	Heat exchanger	2004	1,598	80	10	80		80	5
6	Landscaping project: tree planting	2004	4,650	233	10	233		233	6
7									7
8									8
9									9
10	Allocated from Management Co.:		32,452			3,583	3,583	18,993	10
11	Allocated from Therapy Masters, Inc.:					61	61		11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,239,199	\$ 120,181		\$ 258,461	\$ 138,280	\$ 4,075,875	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 684,803	\$ 29,447	\$ 29,447	\$	10 years	\$ 340,342	71
72	Current Year Purchases	92,096	4,606	4,606		10 years	4,606	72
73	Fully Depreciated Assets	818,980	364	364		5,7,10years	818,980	73
74	Allocated from Management Company:	163,825		16,036	16,036		115,507	74
75	TOTALS	\$ 1,759,704	\$ 34,417	\$ 50,453	\$ 16,036		\$ 1,279,435	75

D. Vehicle Depreciation (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1991 Dodge Caravan	1995	\$ 27,331	\$	\$	\$	5 years	\$ 27,331	76
77	Patient Care	1996 Toyota Camry	1996	18,773				5 years	18,773	77
78	Patient Care	2003 Buick Rendezvous	2004	15,800	1,580	1,580		5 years	1,580	78
79	Allocated from Management Company:			30,799		3,695	3,695		21,197	79
80	TOTALS			\$ 92,703	\$ 1,580	\$ 5,275	\$ 3,695		\$ 68,881	80

E. Summary of Care-Related Assets		1	2	
		Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,455,413	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 156,178	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 314,189	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 158,011	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,424,191	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1	2	Current Book	Accumulated	
	Description & Year Acquired	Cost	Depreciation 3	Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress			
	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.



XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease

N/A

N/A

9. Option to Buy:
- ☐ YES
- ☒ NO
- Terms: N/A
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 13,768
- Description: Copier \$7,866, Ice-maker \$1,705, Postage meter \$592, Management Comp Allocation\$3,605
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	2001 Chrysler Town	\$ 519.00	\$ 519	17
18	Administrative	2002 Toyota Avalon	489.00	5,692	18
19					19
20	Allocated from Management Company:			10,612	20
21	TOTAL		\$ 1,008.00	\$ 16,823	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$
13.	/2006	\$
14.	/2007	\$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<div>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</div> <div><div><input checked="" type="checkbox"/> YES</div><div><input type="checkbox"/> NO</div></div> <div>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</div>	2. <u>CLASSROOM PORTION:</u>	3. <u>CLINICAL PORTION:</u>
	IN-HOUSE PROGRAM	IN-HOUSE PROGRAM
	IN OTHER FACILITY	IN OTHER FACILITY
	COMMUNITY COLLEGE	HOURS PER AIDE
	HOURS PER AIDE	

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		600		600
9	TOTALS	\$	\$ 600	\$	\$ 600
10	SUM OF line 9, col. 1 and 2 (e)	\$ 600			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	12
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	12

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	1,289	\$ 77,556	\$ 551	1,289	\$ 78,107	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		222	10,360		222	10,360	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		1,256	94,874	421	1,256	95,295	4
5	Physician Care	Ln 39, Col 3	visits		7	329		7	329	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				263,071		263,071	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 2					67,438		67,438	12
13	Other (specify): Radiology & Lab	Ln 39, Col 3				11,767			11,767	13
14	TOTAL			\$	2,774	\$ 194,886	\$ 331,481	2,774	\$ 526,367	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number		Glen Oaks Nursing and Rehabilitation Centre		STATE OF ILLINOIS	Report Period Beginning:	1/01/2004	Ending:	12/31/2004
XV. BALANCE SHEET - Unrestricted Operating Fund.		As of		# 0022111	12/31/2004 (last day of reporting year)			
This report must be completed even if financial statements are attached.								
		1 Operating	2 After Consolidation*			1 Operating	2 After Consolidation*	
	A. Current Assets							
1	Cash on Hand and in Banks	\$ 3,638,379	\$ 4,410,273	1	26	Accounts Payable	\$ 228,501	\$ 228,501 26
2	Cash-Patient Deposits			2	27	Officer's Accounts Payable		27
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (81,800) )	3,141,921	3,141,921	3	28	Accounts Payable-Patient Deposits	464,776	464,776 28
4	Supply Inventory (priced at )			4	29	Short-Term Notes Payable	26,270	26,270 29
5	Short-Term Investments			5	30	Accrued Salaries Payable	272,981	272,981 30
6	Prepaid Insurance	153,948	153,948	6		Accrued Taxes Payable (excluding real estate taxes)		31
7	Other Prepaid Expenses	7,706	7,706	7	31	Accrued Real Estate Taxes(Sch.IX-B)	331,000	32
8	Accounts Receivable (owners or related parties)	(1,771,336)		8	32	Accrued Interest Payable		33
9	Other(specify): Other Receivables	95,751	95,751	9	33	Deferred Compensation		34
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,266,369	\$ 7,809,599	10	34	Federal and State Income Taxes		35
	B. Long-Term Assets							
11	Long-Term Notes Receivable			11	35	Other Current Liabilities(specify):		
12	Long-Term Investments			12	36	See Attached Schedule E:	724,503	724,503 36
13	Land		363,807	13	37			37
14	Buildings, at Historical Cost		3,988,374	14	38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,717,031	\$ 2,048,031 38
15	Leasehold Improvements, at Historical Cost	1,718,279	2,250,825	15		D. Long-Term Liabilities		
16	Equipment, at Historical Cost	1,040,796	1,852,407	16	39	Long-Term Notes Payable	46,038	46,038 39
17	Accumulated Depreciation (book methods)	(1,897,306)	(5,424,191)	17	40	Mortgage Payable		5,200,000 40
18	Deferred Charges		4,246	18	41	Bonds Payable		41
19	Organization & Pre-Operating Costs			19	42	Deferred Compensation		42
20	Accumulated Amortization - Organization & Pre-Operating Costs			20		Other Long-Term Liabilities(specify):		
21	Restricted Funds			21	43			43
22	Other Long-Term Assets (spe Deposits	114,435	114,435	22	44			44
23	Other(specify): Mortgage Costs (Net)		168,233	23	45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 46,038	\$ 5,246,038 45
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 976,204	\$ 3,318,136	24	46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,763,069	\$ 7,294,069 46
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,242,573	\$ 11,127,735	25	47	TOTAL EQUITY(page 18, line 24)	\$ 4,479,504	\$ 3,833,666 47
					48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,242,573	\$ 11,127,735 48

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 3,071,832</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 3,071,832</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>2,537,868</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(1,130,196)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 1,407,672</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 4,479,504</b>	<b>24</b>

**Operating Entity Only****SEE ACCOUNTANTS' COMPILATION REPORT**

1		2	
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 14,224,759	1
2	Discounts and Allowances for all Levels	(2,325,296)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,899,463	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	427,470	6
7	Oxygen	244,493	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 671,963	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	309,009	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	104,619	19
20	Radiology and X-Ray	2,750	20
21	Other Medical Services	488,159	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 904,537	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	47,373	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 47,373	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Public Aid Bedhold	17,305	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 17,305	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,540,641	30

2		3	
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,044,374	31
32	Health Care	3,719,004	32
33	General Administration	2,182,448	33
	B. Capital Expense		
34	Ownership	2,471,347	34
	C. Ancillary Expense		
35	Special Cost Centers	422,448	35
36	Provider Participation Fee	163,152	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,002,773	40
41	Income before Income Taxes (line 30 minus line 40)**	2,537,868	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,537,868	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return?      No      If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.      SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	3,794	3,937	\$ 134,202	\$ 34.09	1
2	Assistant Director of Nursing	1,475	1,498	53,951	36.02	2
3	Registered Nurses	31,186	33,031	859,404	26.02	3
4	Licensed Practical Nurses	5,929	6,422	129,007	20.09	4
5	Nurse Aides & Orderlies	128,328	137,139	1,420,150	10.36	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,834	1,989	42,934	21.59	8
9	Activity Director	1,809	2,062	22,531	10.93	9
10	Activity Assistants	5,452	5,683	45,505	8.01	10
11	Social Service Workers	9,534	10,316	148,258	14.37	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	9,438	10,199	96,230	9.44	14
15	Cook Helpers/Assistants	31,365	33,528	308,365	9.20	15
16	Dishwashers					16
17	Maintenance Workers	9,858	10,285	128,482	12.49	17
18	Housekeepers	31,920	34,223	269,314	7.87	18
19	Laundry	12,938	14,104	113,137	8.02	19
20	Administrator	2,265	2,475	125,429	50.68	20
21	Assistant Administrator	1,254	1,304	27,545	21.12	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,891	14,102	177,428	12.58	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,355	2,486	19,725	7.93	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	20,362	21,558	258,162	11.98	33
34	TOTAL (lines 1 - 33)	323,987	346,341	\$ 4,379,759 *	\$ 12.65	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 4,990	Ln 1,Col 3	35
36	Medical Director	Monthly	18,000	Ln 9,Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,435	Ln10,Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	49	2,208	Ln11,Col 3	44
45	Social Service Consultant	76	3,638	Ln12,Col 3	45
46	Other(specify) <u>Psychologist Consult</u>	22	550	Ln10,Col 3	46
47	<u>Religious Consultant</u>	8	200	Ln12,Col 3	47
48					48
49	TOTAL (lines 35 - 48)	155	\$ 32,021		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT



A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description		Amount
Simcha Dachs	Administrator	0.00 %	\$ 125,429	Workers' Compensation Insurance		\$ 67,310	IDPH License Fee		\$
Anita Herman	Asst Administrator	0.00 %	27,545	Unemployment Compensation Insurance		26,812	Advertising: Employee Recruitment		17,835
				FICA Taxes		323,648	Health Care Worker Background Check		261
				Employee Health Insurance		68,292	(Indicate # of checks performed 30 )		
				Employee Meals		23,900	Employment Fees		12,000
				Illinois Municipal Retirement Fund (IMRF)*			Illinois Council on Long Term Care Dues		15,797
				Union Health and Welfare		105,960	Village of Northbrook License,Inspection		769
				Union Pension Fund		39,378	Secretary of State, Equipment Inspection		1,790
				Profit Sharing		52,134	Allocated from Therapy Masters, Inc.:		3,491
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 152,974	401K Match		9,895	Allocated from Management Company:		1,221
(List each licensed administrator separately.)				Uniform Allowance		155	Less: Public Relations Expense		( )
B. Administrative - Other				Other Employee Benefits		8,415	Non-allowable advertising		( )
Description			Amount	See Attached Schedule D:		0	Yellow page advertising		( )
Management Fees (eliminated in Column 7)			\$ 768,000	TOTAL (agree to Schedule V,		\$ 725,899	TOTAL (agree to Sch. V,		\$ 53,164
				line 22, col.8)			line 20, col. 8)		
				E. Schedule of Non-Cash Compensation Paid to Owners or Employees					G. Schedule of Travel and Seminar**
				Description	Line #	Amount	Description		Amount
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 768,000				Out-of-State Travel		\$
(Attach a copy of any management service agreement)									
C. Professional Services									
Vendor/Payee	Type		Amount						
Health Data Systems, Inc.	Computers		\$ 5,921						
Advanced Information Mgt.	Computers		1,800						
Kronos,Adv Answers on Demand	Computers		2,560						
Ehealth Data Solutions	Computers		6,150				In-State Travel		
American Express Tax Services	Accounting		21,097						
Frost, Ruttenberg & Rothblatt	Accounting		550						
Littler Mendelson	Legal		2,747						
Sachnoff & Weaver, Ltd.	Legal		10,047				Seminar Expense		
Berton I. Goldstein	Legal		650						
Ira I. Silverstein	Legal		2,000						
Mary Carmen Madrid-Crost	Legal		24,585						
Personnel Planners, Inc.	Unemployment Consulting		1,354				Entertainment Expense		( )
TOTAL (agree to Schedule V, line 19, column 3)			\$ 79,461	TOTAL		\$	(agree to Sch. V,		
(If total legal fees exceed \$2500 attach copy of invoices.)							line 24, col. 8)		\$

\* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Painting & Decorating	1998	\$ 1,592	3years	\$ 266	\$	\$	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	1998	59,296	3years	9,883								
3	Painting & Decorating	1998	4,969	3years	829								
4	Repairs & Maintenance	1998	14,360	3years	2,393								
5	Painting & Decorating	1999	15,287	3years	5,096	2,547							
6	Painting & Decorating	2000	45,159	3years	15,053	15,053	7,526						
7	Painting & Decorating	2001	8,181	3years	1,363	2,727	2,727	1,364					
8	Painting & Decorating	2003	8,493	3years			1,416	2,831	2,831	1,415			
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 157,337		\$ 34,883	\$ 20,327	\$ 11,669	\$ 4,195	\$ 2,831	\$ 1,415	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Council on Long Term Care \$15,797
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$

23,062

Line

10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.

\$

163,152

This amount is to be recorded on line 42 of Schedule V.
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.)

If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$

23,900

Has any meal income been offset against related costs?

No

Indicate the amount.

\$

N/A
- (16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

N/A

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$

N/A
- (17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

The instructions for the cost report require that a copy of this audit be included with the cost report.

Has this copy been attached?

N/A

If no, please explain.

N/A
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes
- (19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Glen Oaks Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
VNA Home Health of Illinois, Ltd.	Skokie	Home Health agency
VNA Private Duty of Illinois, Ltd.	Skokie	Home Health agency

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SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	17,164	38,938	38,830	30,801	125,733
David Glenner	8,582	19,469	19,415	15,401	62,867
Barry Ray	17,164	38,938	38,830	30,801	125,733
Total compensation received from other Nursing Homes	42,910	97,345	97,075	77,003	314,333

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XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services  
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	79,461
Allocated from Management Co.	
Health Data Systems - Computer Services	1,019
Sachnoff & Weaver, Ltd. - Legal Services	72
American Express - Accounting Services	22,464
Cemco - LOC Fees	2,560
Frost, Ruttenberg - Accounting Services	434
James O. Hamilton - Appraisal Services	476
Littler Mendelson - Legal Services	123
Total allocated from Management Co.	27,148
Total allocated from Therapy Masters, Inc.	87
Non-allowable Professional Fees:	
Sachnoff & Weaver, Ltd. - A/R Collections	-6,195
Ira I. Silverstein - A/R Collections	-2,000
Total Non-allowable Professional Fees	-8,195
Total adjustments page 21, Sch C.	19,040
Total Schedule V, line 19, column 8	98,501

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SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	31,447
FUTA	528
SUTA	2,950
401K Match	1,967
Insurance - Hospital	37,387
Employee Benefits	383
Other Employee Benefits	3,137
Workers Compensation Insurance	1,120
Profit Sharing Plan Contribution	4,932
Total allocated from Management Co.	83,851
Allocate Employee Benefits to Line #'s 7, 27	-83,851
Allocated from Therapy Masters, Inc.	
FICA taxes	7,101
FUTA	135
SUTA	203
401K Match	88
Insurance - Hospital	1,624
Workers Compensation Insurance	204
Profit Sharing Plan Contribution	1,781
Uniform Allowance	4
Total allocated from Therapy Masters, Inc.	11,140
Allocate Employee Benefits to Line #'s 15, 27	-11,140
Total	0

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
BlueCross/Blue Shield Advance	2,289
Estimated Medicare Settlement	0
Sundry Payable	12,108
Due to Third Party	502,713
Insurance Payable	109,003
Accrued Rent	0
Accrued Union Dues	110
Accrued Wage Assignment	41,007
Due Con. Mutual	(238)
Accrued 401K	511
Accrued Profit Sharing	57,000
Total, Page 17, Line36, Column 1	<u>724,503</u>
ADD: Due to Related Party	<u>0</u>
Total, Page 17, Line36, Column 2	<u>724,503</u>

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SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL  
Schedule A. Nonallowable Expenses  
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient Clothing	-444	43
Non-allowable professional fees	-8,195	19
Adjust Mgt. Co. Med Supplies - Med'A' purchases to cost	-61,174	10
Adjust Mgt. Co. Med Supplies - 'Other' purchases to cost	-15,947	10
Amortization of 2004 deferred maintenance	4,195	6
Adjust Mgt. Co. Food purchases to cost	-7,103	2
Non-allowable auto expense - marketing	-75	25
Total	-88,743	

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Glen Oaks Real Estate & Development, LLC

Accrued Real Estate Taxes

12/31/2004

SCHEDULE G

	Accrued 1/01/04	Payments	Expense	Accrued 12/31/04
Balance @ 1/01/2004	(323,000.00)		(323,000.00)	
2003 real estate taxes paid		322,112.64	322,112.64	
Estimated 2004 real estate taxes:				
2003 taxes	322,112.64			
Estimated increase	2.50 %			
Estimated 2004 taxes	330,165.46			
USE	331,000.00		331,000.00	(331,000.00)
Totals	(323,000.00)	322,112.64	330,112.64	(331,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	(9,643.80)	-3.08%
2001	326,141.52	22,981.37	7.58%
2002	314,693.25	(11,448.27)	-3.51%
2003	322,112.64	7,419.39	2.36%

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SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Sim Dachs	1/21/04	Lincolnwood	Illinois Council on Long Term Care Pain Management - Putting Theory into Practice	95
CNA Testing	2/11/04		Southern Illinois University C.N.A. Competency Examinations (7)	350
Sim Dachs, Maria Ravara, Joben Arceno, Ave Rodriguez	2/25/04	Lincolnwood	Illinois Council on Long Term Care New Enforcement of Sub Part S	380
Dietary Staff	3/11/04	Facility	Food Safety Institute Dietary Sanitation	190
Sim Dachs	5/12/04	Lincolnwood	Illinois Council on Long Term Care Managing Customer Expectations	95
Nursing & Rehab Departments	5/17/04	Facility	Rosemary Salerno Alternative Therapy	400
Facility Staff	5/19/04	Facility	Peter Steinberg Managing Aggression	300
Sim Dachs, Maria Ravara, Ave Rodriguez	6/24/04	Lincolnwood	Illinois Council on Long Term Care G&P3: ADL Base & Restoratives	380
Sim Dachs, Maria Ravara, Ave Rodriguez	9/9/04	Lincolnwood	Illinois Council on Long Term Care Psycho-Social Adaptation, Cognitive Impairment and Psychiatric Rehab	375
Nursing and Social Service Staff	9/23/04	Facility	Nancy Goode Biophysiology	400
Sim Dachs, Ave Rodriguez, Joben Arceno, Dennis Ong, Margaret Roe, Maria Ravara, Nancy Samulde Daniel Polison	11/9/04	Lincolnwood	Illinois Council on Long Term Care Medicaid MDS System - Part 5: Special Session for MDS and Care Plan Coordinators	560
Dietary Staff	10/22/04	Facility	Cynthia Chow & Associates Dietary Sanitation	85
CNA Testing	12/10/04		Southern Illinois University C.N.A. Competency Examinations (5)	250
			Subtotal	3,860
			Reclass C.N.A. Competency Exams to Line 13	(600)
			Allocated From Management Company	298
			Allocated From Therapy Masters	407
Total		SEE ACCOUNTANTS' COMPILATION REPORT		3,965

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimbursement	Total
Direct Expense	5,112	455	2,528	2,588	10,682
Non-allowable auto expense - marketing					-75
Allocated from Therapy Masters, Inc.					398
Allocated from Management Company					5,454
TOTAL	5,112	455	2,528	2,588	16,459

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HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99- 12/31/2000	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	
	6/30/1999		6/30/1999	12/31/2000	12/31/2000	84.9438%	103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382	
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	43,249	#	17,496	43,613
1998 BUILDING RENOVATION												
GENERAL CONTRACTOR	957,570		957,570		957,570							
ELECTRICAL CONTRACTOR	275,576		275,576		275,576							
HVAC CONTRACTOR	182,130		182,130		182,130							
PLUMBING CONTRACTOR	68,599		68,599		68,599							
ARCHITECT FEES	115,968		115,968		115,968							
OTHER FEES AND PERMITS	33,024		33,024		33,024							
SECURITY SYSTEM	17,953		17,953		17,953							
TELEPHONE SYSTEM	12,500		12,500		12,500							
MISC. BUILDING COMPONENTS	24,226		24,226		24,226							
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126							
LANDSCAPING	30,000		30,000		30,000							
SPRINKLER SYSTEM	10,720		10,720		10,720							
HVAC SYSTEMS	24,749	-24,749	0									
WALL CONSTRUCTION	10,235	-10,235	0									
ELECTRICAL	10,634	-10,634	0									
MISC. IMPROVEMENTS	26,075	-26,075	0									
ASPHALT DRIVEWAY	5,900	-5,900	0									
					1,834,392	1,558,202	348,857	377,022	344,940	#	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929							
HMS + ASSOCIATES-INTERIOR				31,505	31,505							
SAM MORMINO-LANDSCAPING				1,050	1,050							
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468							
MISC.				11,076	11,076							
					63,028	53,538	11,986	12,954	11,852	#	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000								
					5,000	4,247	951	1,028	940	#	380	948
2001 NO ADDITIONS												
2002 NO ADDITIONS												
2003 NO ADDITIONS												
2004 NO ADDITIONS												
					2,132,420	1,811,359	405,534	438,276	400,981		162,210	404,357

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